

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 18-cv-15099-ZNQ-LHG
)	
SHANT HOVNANIAN <i>et al.</i> ,)	
)	
Defendants.)	
)	

ORDER

Upon consideration of the United States' *Motion for Partial Summary Judgment as to the VSHPHH Trust*,

1. The Motion is GRANTED,

2. The VSHPHH Trust is DECLARED to be a nominee of Shant Hovnanian, and

that Shant Hovnanian is the true owner of the property commonly known as 1 Dag Hammarskjold Blvd., Freehold, New Jersey ("Property"),

3. It is ORDERED that the federal tax liens arising from the income tax liabilities of Shant Hovnanian for the years 2002, 2003, 2004, and 2007 in the amount of \$16,209,389 as of September 30, 2018, with interest accruing after that date according to law until paid United States attach to and encumber the Property,

4. It is ORDERED that the Property be sold pursuant to the *Order of Sale as to the 1 Dag Hammarskjold Property* ("Order of Sale") entered along with this Order.

5. It is ORDERED that this Order, the previously entered Default Judgment against Shant Hovnanian (Dkt. 35), and the Order of Sale referenced in paragraph 4, above, shall be final judgments under Fed. R. Civ. P. 54(b) as the Court finds there is no just reason for delay.

SO ORDERED ON __ day of _____, 2022,

UNITED STATES DISTRICT JUDGE